G. R. S. IX-5]

Previous references.

GFM 436 + 786 : 19, 14, B June 1918.

1919

G 7

Serial Nos.

Later references.

GF 13-19 fls: 28+ , B Dec^r 1919

a — a — 4/6+ , B Jan^y 1922

2 1440 - 20 - 3+4

783-21-62

GF 32-22-1 B Sep 1922

4. 7. 7 - 23 - 27 + 31

12-28 (2nd 15)

GENERAL AND REVENUE SECRETARIAT.

G-7. 121-44 (1+2)

G 2 121-64 (576)

Part B for October 1

SUBJECT.

Continuance of the deputation of two gradu accountants every year to Bombay for training in Commercial Accounts and Audit, for a further perio of five years from 11. 10. 1919.

AND REVENUE SECRETARIAT.

NOTES.

File No.

FILE HEADING.

No.	Dated	Received
Diary No.	Enclos.	Spare Copies.	Serial No.

General and Revenue Secretariat.

Gf File No. 63 of 1919

Serial No

In Government Orders No. Q 12/28 & M 434-17-8 dated 25-3-1918 and Q 17005-8 & M 434-17-14 dated 8th June 1918 the Comptroller was required to arrange fo the training of two Graduate accountants of his offic in the work of commercial accounts and audit. Two accountants were accordingly deputed to Bombay for -- training under Messrs K. S. Iyer & Co. and Messrs Bat liboi and Purohit. These two accountants have n o served their one year's term of apprenticeship under the said Firms and are due to return towards t h e close of this month. The accountants have acquired a good insight into commercial accounts and audit and the Firms to which they were apprenticed have reporte that they have made the best use of their time and th they are fully qualified for conducting the audit of commercial concerns. These accountants were a l s required to pass the Government of Bombay Diploma Ex- amination in Accountancy. They sat for the examina- tion in May last but failed to pass. The examinati is, I understand, a difficult one and of a practical character and the Firms to which they were apprentic considered that one year's preparation was not suffi cient to get through it. I however insisted upon - the accountants sitting for the examination so that they might seriously study the theoretical side of their work along with their practical training. I think they will be able to pass the examination a

Serial No.

The demand for accountants with a good knowledge of commercial accounts and audit is increasing and ther is need for half a dozen hands with such training in the new Industrial Audit Section organized in the Comptroller's Office. Government have recently --- strengthened the staff of this section and qualified hands are necessary for filling up the superior appointments in this section. A knowledge of commercial accounts and audit is necessary for many transactions of Government other than those of purely industrial concerns, e.g. Cauvery Power Scheme, Railways Farms of the Agricultural and Military Departments, Military Stores and Workshop - in fact all transacti for which Capital and Revenue accounts are necessary and it will be a very desirable equipment of the Comptroller's Office to have on its establishment at least a dozen men qualified for such work. I would therefore propode that the arrangement of training annually two accountants in commercial accounts and audit be continued for another five years. Two men may be selected by the Comptroller and sent for training under respectable Firms of practising accountants in Bombay or Calcutta. This arrangement will not put the Comptroller's Office into any incon venience as only two men will be absent each year an as trained men returned, others will be selected and deputed for training. My suggestion is for the

continuance

Serial No.

continuance of the arrangement already sanctioned in regard to the training of two accountants for another five years so that we may have a dozen -- accountants fully trained in the work of commercial accounts and audit.

X The annual cost of the arrangement will be as under:-

Allowance at Rs.100 per mensem 2 x 100 x 12	..	2,400
Firm's fees 2 x 500	..	1,000
Travelling expenses	..	200
		3,600

There is provision in the current year's budget for the major portion of the extra cost, in the savings of the pay of the Comptroller and the balance may be met from the savings under other heads in the Comptroller's Office budget.

C. 95

General and Revenue Secretariat.	File N	of 1914

Serial No.

What will be the prospects of the men sent out for training after their return from training will they resume their appointments on the same terms as on the day they were drawing at the time of their deputation or are they to compete with special appointments on higher pay? In the latter case what will be the ~~cost~~ additional cost involved in the arrangements I shall be happy if the training will ~~pass~~ result in promotion in their posts.

Jay
16/8/14

To the Financial Secy. with compliments for furnishing the information called for by the 3rd Members Council.

CSB
16/8/14

It is not proposed to create new appointments for the accountants to be trained in Commercial accts & audit. The intention is to give this training to some of the Capable young graduates of the Complex so these men will generally be

preferred for the higher posts in the Dept. These young men should also pass the S A S exam^n of the Comptr's office. Please see Comptr's letter No 1161/14 March 8 The proposals do not involve any Consequent additional expenditure and may be finally Sanctioned. There is already great need for men with a good knowledge of accts & an oil work of Commercial and Industrial Concern and it is bound to increase in future. It is a weakness in the Comptr's office that there are not already on its staff some men well trained for this work and the proposals are intended to remove this weakness as early as possible

20.8.19

3rd Member)

Thanks for the

21/8/19

The Fin. Secy's proposals commend themselves to me. The need for accountancies & audit accounts of Commercial & quasi Commercial Institutions is keenly felt & steps should be taken to

Extract from the Proceedings of the 503rd *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 4th September 1919.

4. **Subject. - Clause xii of the Schedule.**

Proposal to continue for another period of 5 years, the arrangement to train annually two accountants of the Comptroller's Office in the work of commercial accounts and audit.

OPINION OF THE COUNCIL.

The ~~Comptroller's~~ proposal may be approved

Financial Secretary

(Signed) M. KANTARAJ URS,

Dewan of Myso

General and Revenue
Secretariat.

File No. of 19

*23. As soon as circulation is complete and the opinion of the Council is recorded, the file will be forwarded to the Secretary in the Department concerned for transmission if need be to the Financial Secretary under Standing Orders and for submission to the Dewan or Member in charge.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial department, under *Rule 23 of the Subsidiary Rules of Council Business.

By Order,

C S Balasundaram
Chief Secretary to Government. 5/9

The proposal was made by me and not by the Comptr. for
'Comptrollers' may be
'Financial Secretary's
Council Resolutn

8-9-19

To the Chief Secy
with Compliments.

As the word "Comptroller

General and Revenue Secretariat. File No. of 191

Serial No.

DEWAN'S OFFICE.
Recd. on SEP 17 1919
Reg. No. 947

772/16/9

D. S. N. Submitted

Initials

11/9
15/9/19

Dmh

Submitted to His Highness.

In Government Orders No.G.12128/G.M.434-17-8 dated the 5th March 1918 and No.G.17005-8/G.M.434-17-14 dated the 8th June 1918, the Comptroller was required to arrange for the training of two Graduate Accountants of his office in the work of Commercial Accounts and Audit. Two Accountants were accordingly deputed to Bombay for training under Messrs. K. S. Iyer and Company and Messrs. Batli Boi and Purohit. These two Accountants have served their one year's term of apprenticeship under the said firms and have recently returned.

2. In his note dated the 9th August 1919, the Financial Secretary has pointed out the desirability of continuing this arrangement for another period of five years.

3. The annual cost of the training will be about Rs. 3,600/-."

4. The proposal does not involve the creation of new appointments or any consequential additional expenditure on new appointments for the Comptroller's Office, and the Accountants thus trained in Commercial Audit and Accounts will be appointed to sanctioned posts.

5. The subject was considered at a meeting of Council held on the 4th September 1919 and their opinion is that the Financial Secretary's proposal may be approved.

6. I solicit His Highness' gracious sanction to the resolution of the Council.

19th Sept. 1919

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Continuance of the arrangement for training Accountants of the Comptroller' Office in the work of Commercial Audit an Accounts.

Order.

~~KRW~~

20/9/19

General and Revenue Secretariat.

92 File No of 1

Serial No.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of (*)

His Highness' orders ~~before~~ / ~~after~~ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in t Manual of Council Rules and Procedure).

Chief Secretary to Govt. 22/

Through the Secretary to Government,

..... Department.

FIRST MEMBER OF COUNCIL.

SECOND MEMBER OF COUNCIL

MPORARY MEMBER OF COUNCI

G. R. S. III-2]

General and Revenue Secretariat.

GT File No. 12 of 191 9.

erial No.

Subd. Draft order is put up.

Issue
12-10-19

5/10/19

[illegible]

Proceedings of the Govt of H.H.
the Maharaja of Mysore.

Order No. FR 2363/97 13-9-20
Dated 20 October /19

Government sanctioned in order No.G.12128-G.M.434-17-8 dated the 5th March 1918 and No.G 17005-8 G.M.434-17-14 dated the 8th June 1918 the Comptroller's proposal to arrange for the training of two graduate accountants of his -- office in the work of Commercial Accounts and Audit and two accountants of the Comptroller's Office were accordingly deputed to Bombay and got trained under Messrs.K.S.Iyer and Co., and Botliboi and Purohit.

In view of the increasing demand for -- accountants with a good knowledge of Commercial accounts and audit Government direct that the arrangement sanctioned above be continued for another period of five years, and the -- Comptroller is requested to depute 2 grdaduate accountants every year accordingly

2. The extra cost involved during the current year viz., Rs.3600 as per details given in the margin will be met by reappropriation -- partly in the savings of the pay of the -- Comptroller's office and partly under the other heads in the Comptroller's office budget and necessary provision will be made in future years.

Offg.Financial Secretary to Govt.

To
The Comptroller, Mysore Govt.